

IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

FARMLAND SERVICE COOP, INC.,)
A Cooperative Corporation,)
)
Petitioner,)
)
v.)
)
FRED A. HERRINGTON, Nebraska)
State Tax Commissioner and)
STATE BOARD OF EQUALIZATION)
AND ASSESSMENT, State of)
Nebraska,)
)
Respondents.)

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Supplemental order

ORDER

State of Nebraska

SEP 01 1982

Dept. of Justice

On the 27th day of May, 1982, this matter came on for trial. The petitioner was represented by Theodore L. Kessner, his attorney. The respondents were represented by Patrick T. O'Brien, Assistant Attorney General. Evidence was adduced and the parties rested. The court after hearing the evidence, reading the files in the case, and being duly advised on the premises, finds that the State Board of Equalization and Assessment had presented to it sufficient evidence to show that the transactions under consideration were transactions defined by Neb.Rev.Stat. §77-2702(9), (13), and §77-2703(1) (Reissue 1981). That the action of the State Board of Equalization and Assessment with respect to the taxability of the transactions hereunder question was supported by adequate and credible evidence and was neither arbitrary nor capricious. The court further finds that the record made before the State Board of Equalization and Assessment was insufficient to sustain the amount of tax found due by the State Board. However, the record is sufficient to

find that tax was due from the petitioner to the respondent in the amount of \$1,355.79. The court further finds the legal rate of interest calculated to August 31, 1982, is \$1,174.94. That the sums found due and owing by the State Board of Equalization were not supported by adequate and credible evidence and were therefore arbitrary and capricious to the extent they exceeded the sums set forth above.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that the petitioner's petition on appeal be ~~dismissed~~ ^{sustained in part and overruled in part} and that all costs of these proceedings be taxed to the ~~petitioner~~ ^{defendants} and that the State Board of Equalization order is modified to the extent that the tax due is found to be \$1,355.79, with interest at the legal rate of interest through August 31, 1982, in the amount of \$1,174.94. In all other respects, the order of the State Board of Equalization is affirmed.

BY THE COURT:



District Judge

PTO/cmb/f3